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March 29, 2012

Via Electronic Filing

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*ADMITTED NY & NJ

OF COUNSEL

Honorable William F. Kuntz, II United States District Court Eastern District of New York 271 Cadman Plaza East Brooklyn, New York 11201

RE: Simon Taub v. Chana Taub, Esther Newhouse and

Lori Lapin Jones

Case No. 12-cv-00525(WFK)

Dear Judge Kuntz:

A proposed Second Stipulation to Extend Time has been filed by counsel for Appellant with the agreement of counsel for Ms. Jones. As stated in the letter of March 29, 2012, no request for this second extension was made to the undersigned as counsel for creditor, Ms. Newhouse.

It is respectfully submitted that a stipulation requires the consent of all parties. In the absence of that consent and with the guidance of Local Civil Rule 77.1, four (4) days' notice of settlement of a proposed order would have been appropriate. The submission of a stipulation the day prior to the day the brief is currently due is a violation of, at the very least, the intent of that Rule. There can be no justifiable reason for the requesting parties to seek a second extension the day immediately preceding the already adjourned date, March 30, 2012, for Appellant's brief.

We respectfully request that the second extension be denied.

Respectfully submitted,

Kurtzman Matera, P.C.

Rosemarie E. Matera

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